



COMMONWEALTH OF VIRGINIA JOINT LEADERSHIP COUNCIL OF VETERANS SERVICE ORGANIZATIONS

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*Air Force Association
American Ex-Prisoners
of War
American Legion
AMVETS
Association of the United
States Army
Disabled American
Veterans
Fleet Reserve Association
Korean War Veterans
Association
Legion of Valor of the
U.S., Inc.
Marine Corps League
Military Order of the
Purple Heart
Military Officers Association
of America
Military Order of the
World Wars
National Association for
Uniformed Services
Navy Seabee Veterans of
America
Non-Commissioned
Officers Association
Paralyzed Veterans of
America
Reserve Officers Association
Roanoke Valley Veterans
Council
Veterans of Foreign Wars
Vietnam Veterans of America
Virginia Army/Air National
Guard Enlisted
Association
Virginia National Guard
Association
Women Marines Association*

Adopted
July 17, 2013

Position Paper 2014-07

Real Property Tax Exemption for Spouses of Military Killed in Action

1. **Objective:** To provide a real property tax exemption for the primary residence of surviving spouses of members of the military who are killed in action. Such tax exemption may not be claimed by a surviving spouse who has remarried.
2. **Background:**
 - a. Current law only covers disabled veterans and their surviving spouses.
 - b. House Joint Resolution (HJ) 551 (Ramadan) passed the 2013 General Assembly unanimously.
 - c. This was the first step to amend the Virginia Constitution to allow an exemption of real property of spouses of service members killed in action.
 - d. An identical resolution must pass the 2014 General Assembly.
 - e. Legislation must also be passed by the 2014 General Assembly to place a referendum on the ballot for the November 2014 general election.
3. **Discussion:**

Language as passed in 2013:
Amend Section 6-A of Article X of the Constitution of Virginia as follows:
(b) Notwithstanding the provisions of Section 6, the General Assembly by general law, and within the restrictions and conditions prescribed therein, may exempt from taxation the real property of the surviving spouse of any member of the armed forces of the United States who was killed in action as determined by the United States Department of Defense, who occupies the real property as his or her principal place of residence. The exemption under this subdivision shall cease if the surviving spouse remarries and shall not be claimed thereafter. This exemption applies regardless of whether the spouse was killed in action prior to the effective date of this subdivision, but the exemption shall not be applicable for any period of time prior to the effective date. This exemption applies to the surviving spouse's principal place of residence without any restriction on the spouse's moving to a different principal place of residence and without any requirement that the spouse reside in the Commonwealth at the time of death of the member of the armed forces.
4. **Recommendations:**
 - a. That the General Assembly pass a resolution identical to HJ551 passed by the 2013 General Assembly.
 - b. That the Governor and General Assembly enact legislation to place a referendum on the ballot for the November 4, 2014 general election.